Agenda Item:	**6b**	**APPENDIX C**
Report to:	**Finance & Audit Committee**	
Date:	**15th July 2026**	
Subject:	**Quarterly Budget Variances**	
Summary:	The Committee is asked to review and note the first quarter Budget Variances with Actuals Spent/Received.	

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1. Background and objective

1.1 The Finance & Audit Committee is responsible for understanding the use of monetary resources provided for council related purposes.

2. Purpose of the report

2.1 The purpose of this report is to show the current month's actuals spend/income and compare to the budget that was set at the beginning of the financial year.

3. Detailed Income and Expenditure Report

3.1 The information in the columns is as follows.

Actual Current Month – Total amounts spent in month being reported (i.e. June 2026)

Actual Year To Date – The total spent year to date 2026-2027

Current Annual Bud – The Budget agreed for 2026-2027

Variance Annual – the amount of actual expenditure/income against current budgeted expenditure/income, for expenditure nominal codes with a (negative) figure means it's spent more than the agreed budget.

Committed Expenditure – not used by the council

Funds Available – this is the amount remaining to spend or receive for the financial year (until 31.3.2027).

% Spent – the percentage of the total budget spent or received so far, this financial year.

Transfer to/from EMR – This is the amount of funds transfer to/from an Earmarked Reserve to contra the expenditure. Bear in mind that this figure is not deducted from actual year to date expenditure, so does not reduce the % spent.

The report shows on the bottom page 5, the councils overall position. This shows that 51.5% of budgeted income has been received so far, and 18.5% of budgeted expenditure has been incurred so far, as at 30.06.2026 (end of Qtr. 1).

4. Budget Variances

4.1 Variance analysis for the year to 30.6.2026

100 Central Support

Precept – 50% of Budget – 1st payment of precept received in April 2026.

Bank Interest – 40.7% - Higher than budget due to CCLA interest being received.

Staff Mileage and Event Costs – 76% - Permit T Clerk.

110 Premises Costs

PAT/Fire Extinguisher – 56.5% - Annual tests completed and paid for the year.

Meeting Room Hire – 54% - Full years hire paid in June 2026.

Insurance – Premise – 91.2% - Full premium for 26-27 paid in month 1.

120 Computers & Equipment

ITC Hardware & Software – 49.7% - Licenses for the accounts and allotment software for 26-27 paid in month 1, Dropbox Business Licence costs, and Laptop for the Town Clerk.

140 Other Costs

Legal & Professional Fees – 65.7% - £1,160 from EMR for Legal Compensation. HR year fee paid in full.

Subscriptions – 105.9% ESALC & NALC Subscriptions paid in Qtr. 1, Deputy Town Clerk and Town Clerk SLCC membership.

Repairs and Renewals – 440.4% - £17,000 from EMR for projects.

141 CCTV

CCTV Chromavision – 97.2% - Annual charge for Maintenance and Sim for 26-27 paid in Qtr. 1.

200 – Engagement and Communications

Print/Publications/Advertising – 71.6% - Yearly fee for Bexhill News paid in full (£3,517.50), the rest of the advertising, printing is done in house by the Communications and the events team.

Events – 752.6% -£2,500 from EMR to Festival of Music (Full Council Meeting 9th April 2025 (minute Ref 00717), £5,000 from EMR to Bexhill Carnival (Year 3 of 3).

202 – Events

ATM/Town Meeting – 94.7% - This event is now complete no further costs.

205 Christmas Lights

Christmas Lights – Sidley – 100% - Donation paid in full

210 Allotments

Allotments Rent – 90.7% - All allotment rents received.

Water – 46.1% - Water company allocated wrong reading, now the account is in credit after correct reading clarified.

220 Amenities

Additional Grass Cutting – 100% - year paid in full.

Bexhill in Bloom – 100% - Donation paid in full.

Town Rangers – Motor Vehicle – insurance for the year paid in full.

Future Projects – 510.7% - Pebsham Play area equipment deposit paid - fully funded from EMR £50,693.13.

224 Public Toilets

When the budget for the toilet sites was set out, I based it on the cleaning operations being in-house in time for April 2026. However, this was not the case, and Wettons provided the cleaning from 1st April – 7th May 2026, the cost of this expenditure totalled £10,080.36 for all sites.

As mentioned below, this first year of budgeting for the toilet sites is a try, review and adjust if necessary, using the virement process at the half year point.(which again will be a separate report to the FAC in October 2026 for review and consideration).

All insurance for the year has been allocated to each public toilet site.

So, taking this unplanned expenditure out of the current figures. The % spent of budget as of 30.6.2026 is as follows:

Devonshire Square – 8%
Little Common Roundabout – 12.3%
Sidley – 26% -
East Parade – 14.4%
Little Common Recreation Ground – 30%
Normans Bay 29.7%
West Parade – 9%
Channel View East – 3%

5. Recommendation

5.1 To note the Financial Position for the end of quarter one 30th June 2026.

Bexhill-on-Sea Town Council

Detailed Income & Expenditure by Budget Heading 02/07/2026

Month No: 3

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Central Support								
1076 Precept	0	805,294	1,610,588	805,294			50.0%	
1080 Bank Interest	3,637	5,291	13,000	7,709			40.7%	
1120 Other income	0	0	700	700			0.0%	
1200 CIL Receipts	0	82,840	0	(82,840)			0.0%	82,840
Central Support :- Income	3,637	893,426	1,624,288	730,862			55.0%	82,840
4000 Staff Costs	31,150	78,723	400,000	321,277		321,277	19.7%	
4010 Town Rangers	6,546	15,310	125,000	109,690		109,690	12.2%	
4020 Toilet Cleaning Operatives	6,294	12,054	67,000	54,946		54,946	18.0%	
4050 Bank Charges	27	83	250	167		167	33.1%	
4060 Staff Mileage & Event Costs	129	1,139	1,500	361		361	76.0%	
4061 Subsistence	1	38	500	462		462	7.5%	
4070 Recruitment	0	0	2,000	2,000		2,000	0.0%	
4080 Training	921	1,100	6,000	4,901		4,901	18.3%	
4090 Stationary	0	210	5,000	4,790		4,790	4.2%	
Central Support :- Indirect Expenditure	45,067	108,657	607,250	498,593	0	498,593	17.9%	0
Net Income over Expenditure	(41,430)	784,769	1,017,038	232,269				
6001 less Transfer to EMR	0	82,840	0	(82,840)				
Movement to/(from) Gen Reserve	(41,430)	701,929	1,017,038	315,109				
110 Premises Costs								
4110 Rent & Rates	1,333	10,851	51,916	41,065		41,065	20.9%	
4115 Utilities	561	1,199	8,000	6,801		6,801	15.0%	
4116 PAT/Fire Extingusher	0	282	500	218		218	56.5%	
4160 Security, Caretaking, Cleaning	468	927	5,000	4,073		4,073	18.5%	
4190 Furniture	0	149	2,000	1,851		1,851	7.4%	
4200 Meeting Room Hire Expenditure	1,080	1,080	2,000	920		920	54.0%	
4411 Insurance - Premise	(1,294)	3,191	3,500	309		309	91.2%	
Premises Costs :- Indirect Expenditure	2,148	17,678	72,916	55,238	0	55,238	24.2%	0
Net Expenditure	(2,148)	(17,678)	(72,916)	(55,238)				
120 Computers & Equipment								
4210 ITC Hardware & Software	957	4,974	10,000	5,026		5,026	49.7%	
4220 Website Set up & Maint	0	595	10,000	9,405		9,405	6.0%	
4225 Recording of meetings	0	2,362	15,000	12,638		12,638	15.7%	
Computers & Equipment :- Indirect Expenditure	957	7,931	35,000	27,069	0	27,069	22.7%	0
Net Expenditure	(957)	(7,931)	(35,000)	(27,069)				

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Detailed Income & Expenditure by Budget Heading 02/07/2026

Month No: 3 **Cost Centre Report**

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
130	Member Representation								
4080	Training	0	0	2,000	2,000		2,000	0.0%	
4310	Election Costs	0	0	16,250	16,250		16,250	0.0%	
4320	Mayor's Expenses	113	1,004	5,000	3,996		3,996	20.1%	
4330	Members' Expenses	0	15	500	485		485	3.0%	
4340	Civic Regalia	0	220	7,000	6,780		6,780	3.1%	
	Member Representation :- Indirect Expenditure	**113**	**1,239**	**30,750**	**29,511**	**0**	**29,511**	**4.0%**	**0**
	Net Expenditure	**(113)**	**(1,239)**	**(30,750)**	**(29,511)**				
140	Other Costs								
4420	External Audit Fees	0	0	1,750	1,750		1,750	0.0%	
4430	Internal Audit Fees	0	131	500	369		369	26.3%	
4440	Legal & Professional Fees	1,760	6,568	10,000	3,432		3,432	65.7%	1,160
4450	Subscriptions	30	5,294	5,000	(294)		(294)	105.9%	
4460	General Maintenance	71	450	2,500	2,050		2,050	18.0%	143
4530	Grants - Event Related	4,000	7,750	24,000	16,250		16,250	32.3%	
4531	Grants - Other Projects	(1,600)	300	18,000	17,700		17,700	1.7%	
4710	CCTV	0	1,273	15,000	13,727		13,727	8.5%	
	Other Costs :- Indirect Expenditure	**4,261**	**21,766**	**76,750**	**54,984**	**0**	**54,984**	**28.4%**	**1,303**
	Net Expenditure	**(4,261)**	**(21,766)**	**(76,750)**	**(54,984)**				
6000	plus Transfer from EMR	1,231	1,303	0	(1,303)				
	Movement to/(from) Gen Reserve	**(3,030)**	**(20,464)**	**(76,750)**	**(56,286)**				
141	CCTV								
4715	CCTV Chromavision	0	6,806	7,000	194		194	97.2%	
	CCTV :- Indirect Expenditure	**0**	**6,806**	**7,000**	**194**	**0**	**194**	**97.2%**	**0**
	Net Expenditure	**0**	**(6,806)**	**(7,000)**	**(194)**				
200	Engagement & Communications								
4550	Print/Publications/Advertising	513	4,295	6,000	1,705		1,705	71.6%	
4560	Events	0	7,526	1,000	(6,526)		(6,526)	752.6%	7,500
	Engagement & Communications :- Indirect Expenditure	**513**	**11,821**	**7,000**	**(4,821)**	**0**	**(4,821)**	**168.9%**	**7,500**
	Net Expenditure	**(513)**	**(11,821)**	**(7,000)**	**4,821**				
6000	plus Transfer from EMR	0	7,500	0	(7,500)				
	Movement to/(from) Gen Reserve	**(513)**	**(4,321)**	**(7,000)**	**(2,679)**				

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Bexhill-on-Sea Town Council

Detailed Income & Expenditure by Budget Heading 02/07/2026

Month No: 3

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
202	Events								
4559	18 Hours Contribution	0	0	3,000	3,000		3,000	0.0%	
4561	Christmas Light Switch on	0	645	5,500	4,855		4,855	11.7%	
4562	Remembrance Day	0	0	1,000	1,000		1,000	0.0%	
4563	Bexhill Day	0	70	2,000	1,930		1,930	3.5%	
4564	ATM/Town Meeting	0	947	1,000	53		53	94.7%	
4565	VE Day	0	0	2,000	2,000		2,000	0.0%	
4566	Wing walk/BB Memorial	0	0	500	500		500	0.0%	
4567	Bexhill Street Market	0	0	600	600		600	0.0%	
4568	Road Closures	0	0	11,000	11,000		11,000	0.0%	
	Events :- Indirect Expenditure	**0**	**1,662**	**26,600**	**24,938**	**0**	**24,938**	**6.2%**	**0**
	Net Expenditure	**0**	**(1,662)**	**(26,600)**	**(24,938)**				
205	Christmas Lights								
4575	Christmas Lights - Central	0	200	62,000	61,800		61,800	0.3%	
4580	Christmas Lights - L Common	0	5,000	5,000	0		0	100.0%	
4590	Christmas Lights - Sidley	0	0	5,000	5,000		5,000	0.0%	
	Christmas Lights :- Indirect Expenditure	**0**	**5,200**	**72,000**	**66,800**	**0**	**66,800**	**7.2%**	**0**
	Net Expenditure	**0**	**(5,200)**	**(72,000)**	**(66,800)**				
210	Allotments								
1110	Allotment Rent	0	1,687	1,859	172			90.7%	
	Allotments :- Income	**0**	**1,687**	**1,859**	**172**			**90.7%**	**0**
4610	Water	0	923	2,000	1,077		1,077	46.1%	
4620	Maintenance	750	750	4,500	3,750		3,750	16.7%	
	Allotments :- Indirect Expenditure	**750**	**1,673**	**6,500**	**4,827**	**0**	**4,827**	**25.7%**	**0**
	Net Income over Expenditure	**(750)**	**14**	**(4,641)**	**(4,655)**				
220	Amenities								
4630	Additional Verge Cutting	0	41,692	41,700	8		8	100.0%	
4670	Domesday Project	0	1,650	10,000	8,350		8,350	16.5%	
4680	Bexhill in Bloom Projects	0	5,000	5,000	0		0	100.0%	
4690	Grit Bins	0	0	3,000	3,000		3,000	0.0%	
4691	Bus Shelters	0	2,146	10,000	7,854		7,854	21.5%	
4692	Town Rangers - Motor Vehicle	(43)	5,074	9,500	4,426		4,426	53.4%	
4693	Town Rangers - Uniform/PPE	211	211	1,000	789		789	21.1%	
4694	Town Rangers - Tools/Equipment	87	1,446	10,000	8,554		8,554	14.5%	25

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Detailed Income & Expenditure by Budget Heading 02/07/2026

Month No: 3 **Cost Centre Report**

Code	Heading	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4700	Future Projects	50,693	51,074	10,000	(41,074)		(41,074)	510.7%	51,074
4705	Reserves - General	0	3,723	25,000	21,277		21,277	14.9%	
4720	Future Asset Fund	0	0	25,000	25,000		25,000	0.0%	
	Amenities :- Indirect Expenditure	**50,948**	**112,016**	**150,200**	**38,184**	**0**	**38,184**	**74.6%**	**51,099**
	Net Expenditure	**(50,948)**	**(112,016)**	**(150,200)**	**(38,184)**				
6000	plus Transfer from EMR	50,693	51,099	0	(51,099)				
	Movement to/(from) Gen Reserve	**(255)**	**(60,917)**	**(150,200)**	**(89,283)**				
224	Public Toilets								
4205	Devonshire Sq Toilets	1,278	3,498	20,000	16,502		16,502	17.5%	
4740	Little Common Roundabout	434	912	3,000	2,088		2,088	30.4%	
4741	Sidley	888	1,688	4,000	2,312		2,312	42.2%	
4742	East Parade	491	1,515	2,500	985		985	60.6%	
4743	Little Common Rec Ground	1,308	2,388	5,000	2,612		2,612	47.8%	
4744	Normans Bay	870	1,815	2,500	685		685	72.6%	
4745	West Parade	496	1,470	2,500	1,030		1,030	58.8%	
4746	Channel View East	761	2,893	5,000	2,107		2,107	57.9%	
4747	Public toilet supplies	324	2,446	28,500	26,054		26,054	8.6%	
4748	Toilet Cleaning Vehicle	1,724	5,513	10,000	4,487		4,487	55.1%	
4749	Public Toilet Contingency	0	1,387	20,000	18,613		18,613	6.9%	1,340
	Public Toilets :- Indirect Expenditure	**8,573**	**25,523**	**103,000**	**77,477**	**0**	**77,477**	**24.8%**	**1,340**
	Net Expenditure	**(8,573)**	**(25,523)**	**(103,000)**	**(77,477)**				
6000	plus Transfer from EMR	0	1,340	0	(1,340)				
	Movement to/(from) Gen Reserve	**(8,573)**	**(24,183)**	**(103,000)**	**(78,817)**				
230	Planning & Development								
4695	Neighbourhood Plan	0	0	20,000	20,000		20,000	0.0%	
	Planning & Development :- Indirect Expenditure	**0**	**0**	**20,000**	**20,000**	**0**	**20,000**	**0.0%**	**0**
	Net Expenditure	**0**	**0**	**(20,000)**	**(20,000)**				
240	Asset Transfer Devolution								
1300	Asset Transfer Income - Devo	0	0	112,855	112,855			0.0%	
	Asset Transfer Devolution :- Income	**0**	**0**	**112,855**	**112,855**			**0.0%**	**0**
4800	Devolution Asset Expend	0	0	520,436	520,436		520,436	0.0%	
4801	Devolution	0	0	3,600	3,600		3,600	0.0%	
	Asset Transfer Devolution :- Indirect Expenditure	**0**	**0**	**524,036**	**524,036**	**0**	**524,036**	**0.0%**	**0**
	Net Income over Expenditure	**0**	**0**	**(411,181)**	**(411,181)**				

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Bexhill-on-Sea Town Council

Detailed Income & Expenditure by Budget Heading 02/07/2026

Month No: 3

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	**3,637**	**895,113**	**1,739,002**	**843,889**			**51.5%**	
Expenditure	**113,329**	**321,973**	**1,739,002**	**1,417,029**	**0**	**1,417,029**	**18.5%**	
Net Income over Expenditure	**(109,692)**	**573,140**	**0**	**(573,140)**				
plus Transfer from EMR	**51,924**	**61,241**	0	(61,241)				
less Transfer to EMR	**0**	**82,840**	0	(82,840)				
Movement to/(from) Gen Reserve	**(57,768)**	**551,541**	**0**	**(551,541)**				